

EXHIBIT L

Annulus of conjugacy:

07/22/99

GRESCHNER1045

SALOMON SMITH BARNEY

A member of citigroup

150 J F K Parkway
Short Hills NJ 07078

|||||

Ronald Greschner

7771 Ironhorse Blvd.

West Palm Beach FL 33412-2424

08/25/99

As you have instructed, we have completed a Federal Fund Money Transfer in the amount of \$50,000.00

From: Your Account 643-21450-1-6-430

To: Bank Of America N.A.

For the benefit of: 00568010 Canadian Imperial Bank

For the further benefit of: 7900414 Ron Greschner Enterprises

The transfer agent has confirmed that this transfer was executed as a Federal Funds transaction with paid ref number 0825B1Qgc01C002389.

Additional comments transmitted with the Money Transfer were: "Cd Matures Today."

If any of the above information is not in accordance with your instructions, please contact the manager of your Branch immediately.

Sincerely,

Richard L. Ecklund

Richard L. Ecklund
First Vice President
Credit/Audit Control

SMITH BARNEY INC.
A MEMBER OF TRAVELERS GROUP

398 GREENWICH STREET, 23RD FLOOR
NEW YORK, NEW YORK 10013-2396

GRESCHNER1046

Attorneys: Citigroup

Ronald Greschner
7771 Ironhorse Blvd.
West Palm Beach FL 33412-2424

As you have instructed, we have completed a Federal Fund Money Transfer in the amount of \$100,000.00

From: Your Account 643-21450-1-6-430

To: Bank Of America National Tr & Svcs

For the benefit of: 00568010 Canadian Imperial Bank Of Commerce

The transfer agent has confirmed that this transfer was executed as a Federal Funds transaction with paid ref number 0721B1Qgc07C003106.

If any of the above information is not in accordance with your instructions, please contact the manager of your Branch immediately.

Sincerely,

Richard L. Edelman.

Richard L. Ecklund
First Vice President
Credit/Audit Control

SMITH BARNEY INC.
A MEMBER OF TRAVELERS GROUP

300 GREENWICH STREET, 20RD FLOOR
NEW YORK, NEW YORK 10013-2376

GRESCHNER1047

SALOMON SMITH BARNEY

A member of citigroup

150 J F K Parkway
Short Hills NJ 07078

|||||

Dwp, Lp
Attn: Ronald Greschner
7771 Ironhorse Blvd
West Palm Beach FL 33412-2424

10/22/99

As you have instructed, we have completed a Federal Fund Money Transfer in the amount of \$100,000.00

From: Your Account 643-29353-1-7-430

To: Bank Of America N.A.

For the benefit of: 00568010 Canadian Imperial Bank

For the further benefit of: 7900414 Ron Greschner Enterprises

The transfer agent has confirmed that this transfer was executed as a Federal Funds transaction with paid ref number 1022B1Qgc04C001180.

If any of the above information is not in accordance with your instructions, please contact the manager of your Branch immediately.

Sincerely,

Richard L. Ecklund

Richard L. Ecklund
First Vice President
Credit/Audit Control

SMITH BARNEY INC.
A MEMBER OF TRAVELERS GROUP

388 GREENWICH STREET, 23RD FLOOR
NEW YORK, NEW YORK 10013-2396

GRESCHNER1048

FXHistory®: historical currency exchange rates

Conversion Table: USD to CAD (Interbank rate +4%)

Time period: 7/14/99 to 4/20/00.

Daily averages:

07/14/1999	1.5406560	12/02/1999	1.53920
07/15/1999	1.5410720	12/03/1999	1.5394080
07/16/1999	1.5422160	12/04/1999	1.5416960
07/17/1999	1.542320	12/05/1999	1.538680
07/18/1999	1.5422160	12/06/1999	1.5390960
07/19/1999	1.5503280	12/07/1999	1.5340
07/20/1999	1.5513680	12/08/1999	1.5377440
07/21/1999	1.5513680	12/09/1999	1.5347280
07/22/1999	1.567240	12/10/1999	1.5370160
07/23/1999	1.5676960	12/11/1999	1.538160
07/24/1999	1.56780	12/12/1999	1.5364960
07/25/1999	1.5670720	12/13/1999	1.5383680
07/26/1999	1.571960	12/14/1999	1.5404480
07/27/1999	1.5732080	12/15/1999	1.5435680
07/28/1999	1.5728960	12/16/1999	1.5374320
07/29/1999	1.5695680	12/17/1999	1.5369120
07/30/1999	1.5654080	12/18/1999	1.534520
07/31/1999	1.56780	12/19/1999	1.5368080
08/01/1999	1.5668640	12/20/1999	1.5393040
08/02/1999	1.568320	12/21/1999	1.5394080
08/03/1999	1.5593760	12/22/1999	1.5362880
08/04/1999	1.5534480	12/23/1999	1.534520
08/05/1999	1.5525120	12/24/1999	1.52880
08/06/1999	1.5608320	12/25/1999	1.5266160
08/07/1999	1.5630160	12/26/1999	1.526720
08/08/1999	1.5639520	12/27/1999	1.522560
08/09/1999	1.563120	12/28/1999	1.522560
08/10/1999	1.5616640	12/29/1999	1.5089360
08/11/1999	1.555840	12/30/1999	1.5110160
08/12/1999	1.545440	12/31/1999	1.5110160
08/13/1999	1.5387840	01/01/2000	1.504360
08/14/1999	1.5374320	01/02/2000	1.503840
08/15/1999	1.5370160	01/03/2000	1.5040480
08/16/1999	1.538160	01/04/2000	1.5047760
08/17/1999	1.5389920	01/05/2000	1.5102880
08/18/1999	1.5426320	01/06/2000	1.5073760
08/19/1999	1.547520	01/07/2000	1.5181920
08/20/1999	1.5556320	01/08/2000	1.5150720
08/21/1999	1.5567760	01/09/2000	1.5165280
08/22/1999	1.555840	01/10/2000	1.514760
08/23/1999	1.556880	01/11/2000	1.514240
08/24/1999	1.557920	01/12/2000	1.5161120

Death of The US Dollar?
Learn Which Foreign Markets Are
Creaming The US By Up To \$11 to \$1!
MoneyAndMarkets.com

Historical Options Prices
Free industry information on Options
prices and more.
www.88options.com

Ads by Google

08/25/1999	1.5549840	01/13/2000	1.512160
08/26/1999	1.5613520	01/14/2000	1.5088320
08/27/1999	1.553760	01/15/2000	1.5080
08/28/1999	1.549080	01/16/2000	1.5080
08/29/1999	1.5488720	01/17/2000	1.5083120
08/30/1999	1.5498080	01/18/2000	1.5082080
08/31/1999	1.5526160	01/19/2000	1.5087280
09/01/1999	1.5508480	01/20/2000	1.510080
09/02/1999	1.5520960	01/21/2000	1.5052960
09/03/1999	1.5549040	01/22/2000	1.499160
09/04/1999	1.5492880	01/23/2000	1.499160
09/05/1999	1.5509520	01/24/2000	1.499160
09/06/1999	1.5503280	01/25/2000	1.5010320
09/07/1999	1.5504320	01/26/2000	1.4951040
09/08/1999	1.5487680	01/27/2000	1.496040
09/09/1999	1.5421120	01/28/2000	1.4931280
09/10/1999	1.536080	01/29/2000	1.5040480
09/11/1999	1.5335840	01/30/2000	1.5050880
09/12/1999	1.534520	01/31/2000	1.5041520
09/13/1999	1.530880	02/01/2000	1.5037360
09/14/1999	1.5311920	02/02/2000	1.5051920
09/15/1999	1.5340	02/03/2000	1.49760
09/16/1999	1.537120	02/04/2000	1.4999920
09/17/1999	1.5321280	02/05/2000	1.4992640
09/18/1999	1.5302560	02/06/2000	1.4997840
09/19/1999	1.5304640	02/07/2000	1.498120
09/20/1999	1.534520	02/08/2000	1.5052960
09/21/1999	1.532960	02/09/2000	1.5042560
09/22/1999	1.5294240	02/10/2000	1.5029040
09/23/1999	1.5312960	02/11/2000	1.5071680
09/24/1999	1.533480	02/12/2000	1.5075840
09/25/1999	1.5336880	02/13/2000	1.5060240
09/26/1999	1.53140	02/14/2000	1.508520
09/27/1999	1.5292160	02/15/2000	1.5154880
09/28/1999	1.5227680	02/16/2000	1.514240
09/29/1999	1.5221440	02/17/2000	1.5119520
09/30/1999	1.5269280	02/18/2000	1.509040
10/01/1999	1.5258880	02/19/2000	1.5094560
10/02/1999	1.5258880	02/20/2000	1.506960
10/03/1999	1.5338960	02/21/2000	1.5093520
10/04/1999	1.5332720	02/22/2000	1.5145520
10/05/1999	1.5260960	02/23/2000	1.5211040
10/06/1999	1.5281760	02/24/2000	1.5202720
10/07/1999	1.5283840	02/25/2000	1.513720
10/08/1999	1.530880	02/26/2000	1.5060240
10/09/1999	1.530360	02/27/2000	1.5060240
10/10/1999	1.5306720	02/28/2000	1.5075840
10/11/1999	1.531920	02/29/2000	1.5098720
10/12/1999	1.5344160	03/01/2000	1.5081040
10/13/1999	1.5369120	03/02/2000	1.5068560
10/14/1999	1.541280	03/03/2000	1.5146560
10/15/1999	1.545440	03/04/2000	1.5098720
10/16/1999	1.5486640	03/05/2000	1.509560
10/17/1999	1.547520	03/06/2000	1.5092480
10/18/1999	1.5536560	03/07/2000	1.5113280
10/19/1999	1.55220	03/08/2000	1.514240
10/20/1999	1.5481440	03/09/2000	1.5154880
10/21/1999	1.545960	03/10/2000	1.5160080
		03/11/2000	1.5170480

GRESCHNER1051

10/23/1999	1.5363920	03/12/2000	1.5160080
10/24/1999	1.5363920	03/13/2000	1.516320
10/25/1999	1.5367040	03/14/2000	1.5210
10/26/1999	1.5309840	03/15/2000	1.5238080
10/27/1999	1.5317120	03/16/2000	1.5260960
10/28/1999	1.5315040	03/17/2000	1.5320240
10/29/1999	1.5317120	03/18/2000	1.52880
10/30/1999	1.5309840	03/19/2000	1.52880
10/31/1999	1.529840	03/20/2000	1.5299440
11/01/1999	1.5276560	03/21/2000	1.5284880
11/02/1999	1.5273440	03/22/2000	1.528280
11/03/1999	1.5279680	03/23/2000	1.5291120
11/04/1999	1.5242240	03/24/2000	1.5296320
11/05/1999	1.5188160	03/25/2000	1.5222480
11/06/1999	1.5188160	03/26/2000	1.5222480
11/07/1999	1.52620	03/27/2000	1.521520
11/08/1999	1.5283840	03/28/2000	1.519440
11/09/1999	1.5317120	03/29/2000	1.5120560
11/10/1999	1.530880	03/30/2000	1.5159040
11/11/1999	1.5260960	03/31/2000	1.5130960
11/12/1999	1.5219360	04/01/2000	1.5080
11/13/1999	1.521520	04/02/2000	1.5088320
11/14/1999	1.5219360	04/03/2000	1.5078960
11/15/1999	1.5227680	04/04/2000	1.5088320
11/16/1999	1.5247440	04/05/2000	1.5101840
11/17/1999	1.5258880	04/06/2000	1.508520
11/18/1999	1.5258880	04/07/2000	1.5112240
11/19/1999	1.522560	04/08/2000	1.5159040
11/20/1999	1.5227680	04/09/2000	1.5149680
11/21/1999	1.5205840	04/10/2000	1.516320
11/22/1999	1.5208960	04/11/2000	1.5213120
11/23/1999	1.5244320	04/12/2000	1.5228720
11/24/1999	1.5265120	04/13/2000	1.5223520
11/25/1999	1.5266160	04/14/2000	1.5315040
11/26/1999	1.5258880	04/15/2000	1.5358720
11/27/1999	1.5265120	04/16/2000	1.533480
11/28/1999	1.5271360	04/17/2000	1.533480
11/29/1999	1.53140	04/18/2000	1.5457520
11/30/1999	1.5332720	04/19/2000	1.5408640
12/01/1999	1.533480	04/20/2000	1.5336880

Average (282 days): 1.52895

High: 1.57778

Low: 1.48824

New table

Same table available in HTML, ASCII, CSV.

FXHistory ©1997-2007 by OANDA Corporation

How to Read this table:

Each daily rate is the average ASK price for the day.

The AVERAGE rate is the average of all the ASK prices for the given time period.

The HIGH rate is the highest BID rate for the given time period.

The LOW rate is the lowest BID rate for the given time period.

Home Page | Currency Converter | Terms of Use | Privacy Policy | Register | Contact Us | Site Map | Search

© 1996 - 2007 OANDA Corporation. All rights reserved. All Registered Trade Marks used on this Website, whether marked as Trade Marks or not marked, are declared to belong to their respective owner(s). OANDA Corporation owns Trade Marks of all its "FX" products.

ASSIGNMENT AGREEMENT

THIS AGREEMENT is made as of the 27 day of July, 1997

BETWEEN:

CAROL ALT

(hereinafter referred to as the "Assignor")

OF THE FIRST PART

AND:

RON GRESCHNER

(hereinafter referred to as the "Assignee")

OF THE SECOND PART

WHEREAS WG Capital Inc. (formerly 3426 Investments Ltd.) ("WG") is indebted to the Assignee and the Assignor in the principal amount of Nine Hundred and Fifty Thousand Dollars U.S. (\$950,000.00 U.S.) together with interest thereon at the rate of 10-1/8% per annum (the "Debt");

AND WHEREAS the following have been executed in respect of the Debt:

- (a) a Promissory Note made by WG in favor of the Assignee and the Assignor dated April 30, 1993 in the principal amount of Two Hundred and Seventy-Five Thousand Dollars U.S. (\$275,000.00 U.S.) together with interest thereon at the rate of 10-1/8% per annum ("Promissory Note #1");
- (b) a Promissory Note made by WG in favor of the Assignee and the Assignor dated January 21, 1994 in the principal amount of Six Hundred and Fifty Thousand Dollars

- 2 -

U.S. (\$650,000.00 U.S.) together with interest thereon at the rate of 10-1/8% per annum ("Promissory Note #2");

- (c) an Assignment Agreement between WG, the Assignee and the Assignor made the 19th day of May, 1993 whereby WG assigned to the Assignee and the Assignor the following:
- (i) all indebtedness owed by WaterGroup Companies Inc. and Aqua D'or Water Treatment Inc.;
 - (ii) the Security Agreement by WaterGroup Companies Inc. dated May 18, 1993;
 - (iii) the Trust Deed by Aqua D'or Water Treatment Inc. dated May 19, 1993;
- (the "Assignment Agreement")

AND WHEREAS the Assignor has agreed to assign the Debt, Promissory Note #1, Promissory Note #2 and the Assignment Agreement to the Assignee;

NOW THEREFORE in consideration of the sum of One Dollar (\$1.00) paid by the Assignor to the Assignee, the receipt and sufficiency of which is hereby acknowledged by the Assignor, this Agreement witnesseth:

1. The Assignor assigns and transfers to the Assignee all of her right, title and interest in the Debt, including all legal and equitable rights of the Assignor to pursue all claims, demands and causes of action of whatever nature and kind available to the Assignor and arising out of the Debt.
2. The Assignor transfers and assigns to the Assignee all of her right, title and interest in Promissory Note #1, Promissory Note #2, and the Assignment Agreement and all legal rights, claims and priorities associated with the said Promissory Note #1, Promissory Note #2 and the Assignment Agreement.

- 3 -

3. The Assignor warrants and represents that she has not assigned, transferred or released any of the rights or claims assigned to the Assignee herein.

4. The Assignor covenants and agrees, from time to time, to do all such further acts and execute and deliver all such further deeds and documents as may be reasonably required in order to fully perform and carry out the terms of this agreement.

5. The terms "Assignor" and "Assignee" and the references hereto herein shall include the executors, administrators, successors and assigns of the Assignor and the Assignee, respectively.

IN WITNESS WHEREOF the undersigned hereto have executed this Agreement as of the 29th day of July, 1997.

SIGNED, SEALED AND DELIVERED)
in the presence of:)

Helene Hartwell)

Witness

CAROL ALT

SIGNED, SEALED AND DELIVERED)
in the presence of:)

Mark A Pullano)

Witness

RON GRESCHNER

DX44



Carol Alt/Ron Greschner

163 JOHN STREET
GREENWICH CT


Telephone 203-828-1740
Fax 203-809-5918

Don Fettes
Water Group Companies Inc.
580 Park Street
Regina, Saskatchewan
Canada S4N 5A9

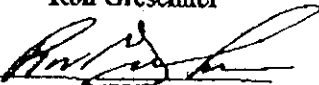
Dear Don,

Could you please remove the name of Carol Alt off the loan made to you
by Carol Alt & Ron Greschner leaving only the name of Ron Greschner on the loan If
there are any problems please call us at our new number 212-426-7166. Thanks

Carol Alt


Dated signed 4/9/1997

Ron Greschner


Dated signed 4/9/1997

HOME PAGE	MY TIMES	TODAY'S PAPER	VIDEO	MOST POPULAR	TIMES TOPICS
-----------	----------	---------------	-------	--------------	--------------

The New York Times

Tuesday, November 20, 2007

New York and Region

WORLD	U.S.	N.Y. / REGION	BUSINESS	TECHNOLOGY	SCIENCE	HEALTH	SPORTS	OPINION	ARTS
-------	------	---------------	----------	------------	---------	--------	--------	---------	------

AUTOS

PRINT
SAVE

SHARE



Radio D.J. Is Sentenced in Tax Fraud Case

Published: October 31, 1999

Get De



John Sialiano, a radio disc jockey known as "Goomba Johnnie," has been sentenced to five months in prison to be followed by five months of home confinement, according to Mary Jo White, the United States Attorney for the Southern District.

Mr. Sialiano, 42, pleaded guilty in July to cheating the Government from 1993 to 1995 out of more than \$87,000 in tax on about \$230,000 in gambling winnings and income from the Scores strip club in Manhattan. He is a morning show co-host on WKTU (103.5 FM), and has remained on the air since his arrest.

He was indicted in January 1998 with John A. Gotti, 35, who was accused of controlling Scores through the Gambino crime family. Mr. Gotti pleaded guilty in April to racketeering and other charges.

More serious charges against Mr. Sialiano, alleging a role in the extortion of Scores when he worked there, were dropped. The sentence was handed down on Friday by Judge Barrington D. Parker Jr. of Federal District Court in White Plains.

It was shorter than the prison term of 10 to 16 months that Russell Gioiella, Mr. Sialiano's lawyer, had said he expected his client would receive. Mr. Sialiano, who lives in New Rochelle, was ordered to surrender on Jan. 7.